

House File 760

S-3238

1 Amend House File 760, as amended, passed, and reprinted by
2 the House, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

5 <Section 1. Section 423A.5, subsection 1, Code 2019, is
6 amended to read as follows:

7 1. The sales price from the renting of lodging ~~which is~~
8 ~~rented by the same person~~ to a tenant as defined in section
9 562A.6 or 562B.7 where the lodging is rented by the same tenant
10 for a period of more than thirty-one consecutive days.

11 Sec. 2. Section 423A.5, Code 2019, is amended by adding the
12 following new subsections:

13 NEW SUBSECTION. 1A. The sales price from the renting of
14 lodging which is rented by the same person for the period
15 beginning after ninety consecutive days of rental by such
16 person.

17 NEW SUBSECTION. 4. a. The sales price of lodging furnished
18 to the guests of a nonprofit lodging provider and the purpose
19 of renting is to provide a place for the friends and family of
20 a hospital patient during a time of medical need of the patient
21 and the length of stay is based upon the needs of the friends,
22 family, or patient.

23 b. For purposes of this subsection, "*nonprofit lodging*
24 *provider*" means a nonprofit entity which is exempt from federal
25 income taxation pursuant to section 501(c)(3) of the Internal
26 Revenue Code that maintains an established facility that
27 provides lodging to friends and family of a hospital patient
28 during a time of medical need of the patient.>

29 2. Title page, lines 2 and 3, by striking <after a certain
30 number of consecutive days>

DAN DAWSON